



**BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JOHAN KLEHS, CHAIR
450 N STREET, SACRAMENTO, ROOM 122
OCTOBER 24, 2001 9:30 AM**

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2002 Legislative Proposals

PROPERTY TAXES

2002 Legislative Proposals

Set forth below are suggestions for Property Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments). Additional suggestions will be included on the agenda for November, 2001.

Suggestion Number

- 1-1 Amend Sections 237, 254, 270, and 271 of, and add Section 259.13 to, the Revenue and Taxation Code to provide filing requirements, late filing relief and post lien date acquisition relief for the Indian tribal low-income housing exemption and to conform the definition of "low-income" to that of the federal Native American Housing and Self Development Act and other housing financing programs.**

Source: Honorable John Chiang

Revenue Impact: None

Recommendation: Adopt

**Suggestion
Number**

- 1-2** **Amend Section 75.55 of the Revenue and Taxation Code to increase the limits on supplemental assessments that may be cancelled to be equivalent to the low-value ordinance exemption limits in Section 155.20 by: (1) increasing the maximum cancellation amounts from \$20 to \$50; and (2) deleting obsolete language concerning mobilehome accessories.**

Source: Property Taxes Department

Revenue Impact: None

Recommendation: Adopt

- 1-3** **Amend Sections 276, 276.1, 276.2, 276.3, and 531.1 of the Revenue and Taxation Code, relative to the disabled veterans' exemption, to 1) correctly identify the appropriate authority for the statute of limitations period for claims for refunds; 2) provide a reasonable time for a claimant to file with an assessor; 3) allow the exemption on existing property owned by a claimant; 4) provide additional situations for the termination of the exemption; and 5) authorize escape assessments upon the termination of the exemption.**

Source: Property Taxes Department and Legal Division

Revenue Impact: None

Recommendation: Adopt

- 1-4** **Amend Sections 755 and 756 of the Revenue and Taxation Code to correct erroneous code section references.**

Source: Property Taxes Department

Revenue Impact: None

Recommendation: Adopt

**Suggestion
Number**

1-5 Amend Sections 5802, 5803, 5811, 5812, 5813, and 5831 of the Revenue and Taxation Code to clarify property tax laws relating to manufactured homes.

Source: Legal Division and Property Taxes Department

Revenue Impact: None

Recommendation: Adopt

**BUSINESS TAXES
SALES AND USE TAXES
2002 Legislative Proposals**

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments)

**Suggestion
Number**

3-1 ~~Add Section 7060.5 to the Revenue and Taxation Code to allow the Board to enter into formal use tax compliance agreements with taxpayers and in conjunction with the current use tax direct pay permit process.~~

~~Source: Sales and Use Tax Department~~

~~Revenue Impact: Minor, if any~~

~~Recommendation:~~

3-2 ~~Add Section 7060.5 to the Revenue and Taxation Code to allow the Board to enter into formal use tax compliance agreements with taxpayers.~~

~~Source: Business Taxes Committee~~

~~Revenue Impact: Minor, if any~~

~~Recommendation:~~

BUSINESS TAXES**SPECIAL TAXES****2002 Legislative Proposals**

Set forth below are suggestions for Special Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments). Additional suggestions will be included on the agenda for November, 2001.

**Suggestion
Number**

- 4-1** **Amend Sections 7403.2, 7651, 7652.5, 7652.7, 8752, 30181, 30182, 30183, 30186, 30187, 30188, 32251, 40061, 40063, 41052, 43151, 43152.6, 43152.7, 43152.9, 43152.13, 43152.14, 45151, 46151, 50109, 60107, 60201, 60202, 60204, 60205, 60205.5 of, and add Sections 8763, 30193, 32263, 40069, 41063, 43173, 45163, 46163, 50112.10, 55040, 60505.5 to, the Revenue and Taxation Code to authorize the Board to accept Special Taxes Program returns by electronic media and to prescribe the method of authenticating a return.**

Source: Honorable John Chiang

Revenue Impact: None

Recommendation: Adopt

Approved: /S/ Johan Klehs
Johan Klehs, Committee Chair

/S/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

at the 10-25-01 Board Meeting

/S/ Deborah Pellegrini
Deborah Pellegrini, Chief
Board Proceedings Division